

**Fiscal Year 1996
Annual Financial Report
Office of Financial Management Planning Data**

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1. Financial Statement Contacts

Primary Financial Statement Contact	
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Other Bureau Financial Statement Contacts	
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Comments:	Overview, Desktop Publishing
Name:	Phil Daniels
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Comments:	Intra-Bureau and Intra-Department Eliminations

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Financial Statement Contacts, continued

Name:	Joe Murphy
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Comments:	Hyperion

OIG Senior Auditor	
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OIG Auditor In Charge	
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2. Financial Reporting

Financial Statements		
Check those statements which the bureau plans to present in the Annual Financial Report		
	“Entity and Display” Format	“94-01” Format
<input checked="" type="checkbox"/>	Statement of Financial Position	<input type="checkbox"/> Statement of Financial Position
<input checked="" type="checkbox"/>	Statement of Net Cost	<input type="checkbox"/> Statement of Operations and Changes in Net Position
<input checked="" type="checkbox"/>	Statement of Changes in Net Position	<input type="checkbox"/>
<input checked="" type="checkbox"/>	Statement of Custodial Activity *	<input type="checkbox"/> Statement of Custodial Activity *
<input checked="" type="checkbox"/>	Statement of Budgetary Activity audited / unaudited (circle one)	<input type="checkbox"/> Statement of Budget to Actual (not recommended)
<input checked="" type="checkbox"/>	Statement of Financing audited / unaudited (circle one)	<input type="checkbox"/>
<input type="checkbox"/>	Cash Flow Statement (only if large working capital fund) *	<input type="checkbox"/> Cash Flow Statement (only if large working capital fund) *
(* Note: Entity & Display and 94-01 formats for the Custodial Activity and Cash Flow Statements are identical)		

Stewardship Reporting	
Check those stewardship reports which the bureau plans to present	
<input checked="" type="checkbox"/>	Stewardship Assets including Heritage Assets, and/or Stewardship Land
<input checked="" type="checkbox"/>	Investments in Research and Development
<input type="checkbox"/> (1)	Investments in Human Capital
<input type="checkbox"/> (1)	Investments in Non-Federal Physical Property
<input type="checkbox"/>	Other:
<input type="checkbox"/>	
<input type="checkbox"/> (1)	The Department will probably not present these reports, however, the final decision will be made after considering the size of bureau activity in these areas.

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3. Segment Reporting

List the programs, divisions, geographic regions or other categories which the bureau intends to use as the basis for segment reporting:	
a.	Natural Resources Management (NPS, FWS, BLM, BOR, MMS and OSM)
b.	Science (USGS - including NBS)
c.	Indian Affairs
d.	Administration and Other (TIA, Office of the Secretary)
Indicate how the bureau intends to display segment data (check one):	
<input checked="checked" type="checkbox"/>	Footnote (Note: This is tentative)
<input type="checkbox"/>	Supplemental Data or Schedules (audited)
<input type="checkbox"/>	Supplemental Data or Schedules (unaudited)
<input type="checkbox"/>	Face of Financial Statements
<input type="checkbox"/>	No segment data will be presented Explain:

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4. Eliminations

Intra-Department Eliminations	
Describe the major types of goods or services provided to and/or received from other Department of Interior bureaus:	
	Will know more after bureau meetings in mid-September
Describe the method(s) the bureau intends to use to identify transactions with other Department of Interior Bureaus that need to be considered for elimination (for example, review of OPAC transactions, review of information by vendor, etc.):	
Accounts Receivable and Accounts Payable	
	Accumulation of intra-Department transactions from bureaus via Financial Information Data Request
Revenues and Expenses	
	Accumulation of intra-Department transactions from bureaus via Financial Information Data Request

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Eliminations, continued

Intra-Bureau Eliminations		
Does the bureau have significant intra-bureau transactions (i.e. transactions between different components or funds of the reporting entity)?		
<input type="checkbox"/>	Accounts Receivable and Accounts Payable - balances at 9/30/96	Yes / No
<input type="checkbox"/>	Revenues and Expenses - incurred at any time through-out the year	Yes / No
If yes, describe the major types of goods or services provided between bureau components:		
<input type="checkbox"/>		
<input type="checkbox"/>	Not applicable. For the Department, these are identical to "intra-Department" transactions.	
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
If yes, describe the method(s) the bureau intends to use to identify intra-bureau transactions for elimination (for example, review of OPAC transactions, review of information by vendor, etc.):		
Accounts Receivable and Accounts Payable		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
Revenues and Expenses		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		
<input type="checkbox"/>		

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5. Miscellaneous Funds and Commissions

List all miscellaneous funds and commissions which have in the past been excluded from the bureau financial statements.

Indicate the bureau's determination as to whether, according to Entity and Display guidance, each fund should or should not be considered part of the bureau reporting entity.

For those funds which are part of the reporting entity, indicate whether the fund will be included in Fiscal Year 1996 financial reports, and if not, (*) what year the bureau intends to begin reporting this fund, commission or activity.

[illegible]

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6. Implementation of New Accounting Principles

Significant provisions of recently adopted Statements of Federal Financial Accounting Principles (SFFAS) are listed below. For each provision, indicate the expected year of implementation (* or indicate that the provision is not applicable).						
		Expected Implementation				
		FY 95	FY 96	FY 97	FY 98	n/a *
SFFAS # 5: Accounting for Liabilities (effective no later than FY 97)						
	Recognition / disclosure of Environmental Clean Up Liabilities (note: initial attempts to identify and disclose expected in FY 96)		X			
SFFAS # 6: Accounting for Property Plant and Equipment (effective no later than FY 98)						
	General PP&E (including “grandfather provisions” for estimating beginning balances)	X				
	Stewardship Land	X				
	Heritage Assets	X				
	Deferred Maintenance Disclosures		(1)	X		
	Clean up of hazards created by ongoing operations (e.g. nuclear facilities, certain research facilities)					X
	(1) Preliminary disclosures will be presented in FY 96					
SFFAS # 8: Stewardship Reporting (effective no later than FY 98)						
	Stewardship Assets (Heritage Assets and Stewardship Land)	X				
	Investments in Research and Development		X			
	Investments in Human Capital					(2)
	Investments in Non-Federal Physical Property					(2)
	Other (describe):					
	(2) This is expected to the immaterial at the Department level, final decision to be made when bureau information is available.					

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Implementation of New Accounting Principles, continued

		Expected Implementation				
		FY 95	FY 96	FY 97	FY 98	n/a *
SFFAS # 7: Accounting for Revenue and Other Financing Sources (effective no later than FY 98)						
	Definition of Exchange Revenue		X			
	Definition of Non-Exchange Revenue		X			
	Definition of Appropriated Capital Used (to include purchases of capital assets)			X		
	Reporting: Statement of Net Cost and Changes in Net Position		X			
	Reporting: Statement of Budgetary Activity		X			
	Reporting: Statement of Financing		X			

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7. Time Table

Indicate the planned completion dates for the following milestones		
	Milestone	Date
	Start of Audit Field Work	12/10/96
	Fiscal Year End	September 30, 1996
	General Ledger Close	Rect of bureau data- 12/20/96
	Summarized trial balance available to audit team	1/3/97
	Initial draft of overview available to audit team	12/10/96
	Initial draft of formatted financial statements available to audit team	1/3/97
	Initial draft of footnotes available to audit team	1/3/97
	Submit summarized adjusted trial balance (audited) to PFM (not later than December 20)	n/a
	Submit elimination and footnote data with audit sign off to PFM (not later than December 20)	n/a
	OIG end of Field Work (not later than December 20). Submit Management Representation and Legal Letter to auditors (dated as of the OIG's end of field work)	1/31/97
	Receive final audit opinion letter from OIG	2/7/97
	Submit camera-ready report to OIG	2/7/97
	Submit camera-ready report to printer (Send xerox copy to PFM at same time)	2/10/97
	Issuance of OIG Blue Cover report	2/25/97
	Issue "glossy" bureau report and forward to PFM (no later than 2/25/97)	2/25/97
	Submission of Department and Bureau Reports to OMB (by PFM)	March 1, 1997
Other Milestones:		

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Time Table, continued

Barriers to Meeting Time Table	
Describe factors that may impact the bureau's ability to meet the target dates presented above (e.g. need for financial information from other organizations, turnover in key positions, etc.)	
	Bureau audits must be completed and data forwarded to PFM by 12/20/96. This is a very tight schedule for the bureaus and their auditors.
	There is only about one month between the expected receipt of bureau data and the completion of the Department level audit.

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8. Departmental Print Contract

If the Department decides to enter into a Department-wide contract for printing of the annual reports, would your bureau be interested in joining in under this contract?	Yes / No
(Note: This is for planning purposes only. If we decide to enter into this contract, you will be provided with more information before making a final decision.)	
If yes, please indicate the primary contacts below:	
Printing Contact Point: Final Decision as to whether to Participate	
Name:	Debra Carey
Phone and Fax Numbers:	202-208-5542 / 202-208-6940
Email Address:	Debra Carey, ccmil postoffice ~iospfm or debra_j_carey@ios.doi.gov
Mailing Address:	MS 7258 MIB, 1849 C Street, NW Washington, DC 20240
Street Address:	(same)
Printing Contact Point: Content, Layout and Design	
Name:	Linh Luu
Phone and Fax Numbers:	202-208-6295 / 202-208-6940
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Printing Contact Point: Contract Administration & Other Admin Details	
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